



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 2020 Westfield Township - County of Union Adopted

Municode: 2020 Filename: 2020_fba_2019.xlsm

Website: www.westfieldnj.gov

Phone Number: (908) 789-4040

Mailing Address: 425 East Broad Street

[Email the UFB if not using Outlook](#)

Municipality: Westfield State: NJ Zip: 07090

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michelle	W.	Brindle	12/31/2021	mayor@westfieldnj.gov

Chief Administrative Officer

James	H.	Gildea		administrator@westfieldnj.gov
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Chief Financial Officer

Scott	H.	Olsen		cfo@westfieldnj.gov
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Municipal Clerk

Tara		Rowley		townclerk@westfieldnj.gov
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Registered Municipal Accountant

Warren		Korecky		wkorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Linda		Habgood	12/31/2021	lhabgood@westfieldnj.gov
Frank		Arena	12/31/2019	farena@westfieldnj.gov
Michael		Dardia	12/31/2021	mdardia@westfieldnj.gov
Joann		Neylan	12/31/2019	jneylan@westfieldnj.gov
David		Contract	12/31/2021	dcontract@westfieldnj.gov
Mark		LoGrippo	12/31/2019	mlogrippo@westfieldnj.gov
Dawn		Mackey	12/31/2021	dmackey@westfieldnj.gov
Douglas		Stokes	12/31/2019	dstokes@westfieldnj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget									
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy							
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact										
Municipal Purpose Tax	1.498	\$27,975,396.02	16.11%	\$2,725.32	Municipal Purpose Tax	ACTUAL	\$27,976,294.66							
Municipal Library	0.138	\$2,571,941.25	1.48%	\$251.06	Municipal Library	ACTUAL	\$2,633,514.00							
Municipal Open Space			0.00%	\$0.00	Municipal Open Space									
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)									
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)									
Local School District	5.457	\$101,933,988.00	58.69%	\$9,927.95	Local School District	ESTIMATED	\$102,000,000.00							
Regional School District			0.00%	\$0.00	Regional School District									
County Purposes	2.142	\$40,028,117.41	23.05%	\$3,896.95	County Purposes	ESTIMATED	\$42,300,000.00							
County Library			0.00%	\$0.00	County Library									
County Board of Health			0.00%	\$0.00	County Board of Health									
County Open Space	0.062	\$1,166,662.81	0.67%	\$112.80	County Open Space	ESTIMATED	\$1,200,000.00							
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)									
Total (Calendar Year 2018 Budget)					9.297		\$173,676,105.49	100.00%	\$16,914.08	Total ESTIMATED amount to be raised by taxes	\$176,109,808.66			
Total Taxable Valuation as of October 1, 2018					\$8,254,337,891.00						Revenue Anticipated, Excluding Tax Levy	18,724,071.34		
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	46,893,880.00		
Current Year Average Residential Assessment					\$181,930.55						Total Non-Municipal Tax Levy	\$145,500,000.00		
Prior Year to Current Year Comparison											Amount to be Raised by Taxes - Before RUT	\$173,669,808.66		
Comparison - Municipal Purposes Tax Rate											Reserve for Uncollected Taxes (RUT)	\$2,440,000.00		
Prior Year					Current Year		% Change (+/-)						Total Amount to be Raised by Taxes	\$176,109,808.66
1.498					1.498		0.00%						% of Tax Collections used to Calculate RUT	98.61%
Comparison - Municipal Purposes Tax Levy											If % used exceeds the actual collection % then reference the statutory exception used			
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year			
\$27,975,396.02					\$27,976,294.66		0.00%		\$898.64		Total Tax Revenue, Collections CY 2018		174,613,752.08	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											Total Tax Levy, CY 2018		175,659,683.13	
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		% of Taxes Collected, CY 2018		99.40%	
\$2,725.32					\$2,725.32		0.00%		\$0.00		Delinquent Taxes - June 30, 2018		\$962,351.96	
Sheet UFB-1														

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	19.00%	\$814,453.00	\$4,286,820.00	\$5,101,273.00	\$4,994,000.00		\$107,273.00					
08	Local Revenue	-0.71%	(\$37,581.98)	\$5,269,581.98	\$5,232,000.00	\$4,059,000.00		\$1,173,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,073,326.00	\$3,073,326.00	\$3,073,326.00							
08	Uniform Construction Code Fees	-3.45%	(\$43,907.20)	\$1,273,907.20	\$1,230,000.00	\$1,230,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	22.10%	\$114,551.75	\$518,409.25	\$632,961.00	\$632,961.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-14.01%	(\$8,019.03)	\$57,239.91	\$49,220.88	\$49,220.88							
08	Other Special Items	-1.76%	(\$66,620.19)	\$3,784,183.65	\$3,717,563.46	\$3,717,563.46							
15	Receipts from Delinquent Taxes	-11.18%	(\$121,892.75)	\$1,089,892.75	\$968,000.00	\$968,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-8.31%	(\$2,535,764.05)	\$30,512,058.71	\$27,976,294.66	\$27,976,294.66							
07	Minimum Library Tax	2.39%	\$61,572.75	\$2,571,941.25	\$2,633,514.00	\$2,633,514.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-3.48%	(\$1,823,207.70)	\$52,437,360.70	\$50,614,153.00	\$49,333,880.00	\$0.00	\$1,280,273.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Swim Pool Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time												
20	General Government	20.00	8.00	10.17%	\$240,478.00	\$2,364,719.00	\$2,605,197.00	\$2,605,197.00							
21	Land-Use Administration			-2.14%	(\$2,787.00)	\$130,527.00	\$127,740.00	\$127,740.00							
22	Uniform Construction Code	6.00	5.00	10.17%	\$79,321.00	\$780,304.00	\$859,625.00	\$859,625.00							
23	Insurance			-4.37%	(\$274,609.00)	\$6,288,936.00	\$6,014,327.00	\$6,014,327.00							
25	Public Safety	105.00	57.00	1.96%	\$239,198.66	\$12,177,601.34	\$12,416,800.00	\$12,416,800.00							
26	Public Works	42.00		1.51%	\$83,420.50	\$5,524,798.50	\$5,608,219.00	\$5,608,219.00							
27	Health and Human Services	8.00	1.00	8.07%	\$39,728.00	\$492,361.00	\$532,089.00	\$532,089.00							
28	Parks and Recreation	6.00	80.00	-5.88%	(\$67,989.00)	\$1,156,725.00	\$1,088,736.00	\$234,553.00			\$854,183.00				
29	Education (including Library)	11.00	43.00	2.39%	\$61,573.00	\$2,571,941.00	\$2,633,514.00	\$2,633,514.00							
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases			5.62%	\$275,248.00	\$4,897,425.00	\$5,172,673.00	\$5,172,673.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00							
36	Statutory Expenditures			8.76%	\$341,744.00	\$3,902,819.00	\$4,244,563.00	\$4,206,063.00			\$38,500.00				
37	Judgements			50.00%	\$250,000.00	\$500,000.00	\$750,000.00	\$750,000.00							
42	Shared Services			19.55%	\$103,511.00	\$529,450.00	\$632,961.00	\$632,961.00							
43	Court and Public Defender	6.00	2.00	1.39%	\$6,679.00	\$481,032.00	\$487,711.00	\$487,711.00							
44	Capital			-24.57%	(\$425,000.00)	\$1,730,000.00	\$1,305,000.00	\$1,300,000.00			\$5,000.00				
45	Debt			0.58%	\$20,341.00	\$3,483,157.00	\$3,503,498.00	\$3,120,908.00			\$382,590.00				
46	Deferred Charges			0.00%	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			2.09%	\$50,000.00	\$2,390,000.00	\$2,440,000.00	\$2,440,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total		204.00	196.00	2.06%	\$1,020,857.16	\$49,593,295.84	\$50,614,153.00	\$49,333,880.00	\$0.00	\$0.00	\$1,280,273.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	223	\$57,049,700.00	0.69%
2 Residential	9,196	\$7,312,278,400.00	88.59%
3A/3B Farm	1	\$5,900.00	0.00%
4A Commercial	438	\$748,327,100.00	9.07%
4B Industrial	4	\$5,819,200.00	0.07%
4C Apartments	12	\$124,288,300.00	1.51%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$6,569,291.00	0.08%
Total	9,875	\$8,254,337,891.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%	
Equalized Valuation, Taxable Properties		\$8,254,337,891.00	
Total # of property tax appeals filed in 2018		County Tax Board	143.00
		State Tax Court	8.00
Number of 2018 County Tax Board decisions appealed to Tax Court		30.00	
Number of pending property tax appeals in State Tax Court		49.00	
Amount paid out by municipality for tax appeals in 2018		\$380,921.14	

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$136,705,300.00	25.72%
15B Other Schools	1	\$8,907,000.00	1.68%
15C Public Property	120	\$184,539,900.00	34.72%
15D Church and Charities	48	\$89,600,200.00	16.86%
15E Cemeteries & Graveyards	5	\$46,144,700.00	8.68%
15F Other Exempt	58	\$65,549,200.00	12.33%
Total	247	\$531,446,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.44%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	0.00	0.00					
Supervisory Staff (Department Heads & Managers)	26.00	0.00	3,584,860.09	\$2,577,925.00		\$363,745.23	\$445,978.59	\$197,211.27
Police Officers (Including Superior Officers)	57.00	0.00	7,986,530.47	\$5,277,158.00	\$200,000.00	\$1,555,178.46	\$877,675.22	\$76,518.79
Fire Fighters (Including Superior Officers)	35.00	0.00	5,621,542.93	\$3,588,465.00	\$200,000.00	\$1,040,851.96	\$733,464.99	\$58,760.98
All Other Union Employees not listed above	74.00	9.00	6,747,027.83	\$4,156,276.00	\$440,000.00	\$574,631.02	\$1,258,165.71	\$317,955.10
All Other Non-Union Employees not listed above	13.00	9.00	1,408,459.20	\$1,023,567.00		\$119,096.39	\$187,492.90	\$78,302.91
Totals	205.00	18.00	25,348,420.52	\$16,623,391.00	\$840,000.00	\$3,653,503.06	\$3,502,777.41	\$728,749.05

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	59.00	\$11,566.10	\$682,399.90	55.00	\$11,415.52	\$627,853.60
Parent & Child	15.00	\$23,371.54	\$350,573.10	19.00	\$23,795.21	\$452,108.99
Employee & Spouse (or Partner)	24.00	\$28,032.13	\$672,771.12	22.00	\$28,696.14	\$631,315.08
Family	85.00	\$34,411.30	\$2,924,960.50	88.00	\$34,918.40	\$3,072,819.20
Employee Cost Sharing Contribution (enter as negative -)			(\$1,127,927.44)			(\$1,151,374.44)
Subtotal	183.00		\$3,502,777.18	184.00		\$3,632,722.43
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$12,397.95	\$99,183.60	8	\$12,552.45	\$100,419.60
Parent & Child	4	\$23,100.42	\$92,401.68	6	\$23,686.12	\$142,116.72
Employee & Spouse (or Partner)	20	\$27,198.06	\$543,961.20	18	\$26,967.23	\$485,410.14
Family	25	\$35,747.05	\$893,676.25	27	\$36,467.44	\$984,620.88
Employee Cost Sharing Contribution (enter as negative -)			(\$13,125.66)			(\$8,361.24)
Subtotal	57.00		\$1,616,097.07	59.00		\$1,704,206.10
GRAND TOTAL	240.00		\$5,118,874.25	243.00		\$5,336,928.53

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt Deductions Net Debt			Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt			\$30,376,000.00	\$30,376,000.00	\$0.00	
Regional School Debt			\$0.00	\$0.00	\$0.00	
Utility Fund Debt						
Swim Pool			\$1,668,000.00	\$1,668,000.00	\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
Municipal Purposes						
Debt Authorized			\$5,277,269.26		\$5,277,269.26	
Notes Outstanding			\$0.00	\$0.00	\$0.00	
Bonds Outstanding			\$20,996,000.00	\$221,187.62	\$20,774,812.38	
Loans and Other Debt			\$274,000.00		\$274,000.00	
Total (Current Year)			\$58,591,269.26	\$32,265,187.62	\$26,326,081.64	
Population (2010 census)			30,316			
Per Capita Gross Debt			\$1,932.68			
Per Capita Net Debt			\$868.39			
3 Yr. Average Property Valuation				\$7,752,282,307.33		
Net Debt as % of 3 Year Avg Property Valuation				0.34%		
Utility Fund - Principal			\$325,000.00	\$325,000.00	\$335,000.00	\$683,000.00
Utility Fund - Interest			\$57,590.00	\$47,433.75	\$36,058.75	\$36,767.50
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$2,605,000.00	\$2,655,000.00	\$2,737,000.00	\$12,999,000.00
Bonds - Interest			\$488,908.00	\$424,057.50	\$349,207.50	\$1,137,537.00
Loans & Other Debt - Principal			\$27,000.00	\$27,000.00	\$27,000.00	\$193,000.00
Loans & Other Debt - Interest						
Total			\$3,503,498.00	\$3,478,491.25	\$3,484,266.25	\$15,049,304.50
Total Principal			\$2,957,000.00	\$3,007,000.00	\$3,099,000.00	\$13,875,000.00
Total Interest			\$546,498.00	\$471,491.25	\$385,266.25	\$1,174,304.50
% of Total Current Year Budget			6.92%			
Description			Debt Not Listed Above			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating			Moody's	Standard & Poors	Fitch	
Rating			Aa	AAA		
Year of Last Rating			2016	2017		
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

A revaluation of all properties in the Town of Westfield was completed in early 2019, with properties appraised at their new value as of October 1, 2018. In order to compare tax rates year-to-year, some modification is needed, because of the changing base used in determining tax rates. To that end, the 2019 tax rate has been restated, such that it reflects a 0% increase from 2018. (In fact, the actual dollars utilized in the budget under the Amount to be Raised by Taxation nominally increased from 2018 by just under \$900, which has no effect on the restated 2019 rate.)

These modifications are reflected on Sheet UFB-1, in the box labeled Comparison - Municipal Purposes Tax Rate. In addition, the Current Year Average Residential Assessment box reflects the 2018 amount prior to the revaluation. Had it not been used, the figures would be out of proportion to one another.